



Nebraska Application for Election of Lessors to Pay Sales and Use Tax on Cost of Motor Vehicles

FORM
15

• Read instructions on reverse side

PLEASE DO NOT WRITE IN THIS SPACE

1 Do you hold, or have you previously held a Nebraska Identification Number? <input type="checkbox"/> YES <input type="checkbox"/> NO If yes, give number _____	2 Federal Employer Identification or Social Security Number _____	3 County of Business Location in Nebraska _____	4 Business Classification Code 5321
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NAME AND LOCATION ADDRESS OF LESSOR			NAME AND MAILING ADDRESS OF LESSOR		
Name _____			Name _____		
Street Address _____			Street or Other Mailing Address _____		
City _____	State _____	Zip Code _____	City _____	State _____	Zip Code _____

5 Are there currently any motor vehicles being leased? ☐ YES ☐ NO If Yes, attach list.

I hereby elect, in accordance with the provisions of Nebraska Sales and Use Tax Regulation 1-019, Rental or Lease of Vehicles, to pay the Nebraska and local option sales/use tax on the cost of all automobiles, trucks, trailers, semitrailers and truck tractors leased or rented for periods of one year or more including the tax computed on the fair market value of existing vehicles leased or rented. This election does not apply to those vehicles leased to common or contract carriers who hold a valid Nebraska exemption certificate. I understand that this election, pending approval by the State Tax Commissioner, shall continue in force and effect for a period of not less than two years and thereafter until such time as the election is terminated.

**sign
here**

Signature of Owner, Partner, Corporate Officer, or Duly Authorized Individual _____ Title _____ Date _____ Telephone _____

FOR DEPARTMENT OF REVENUE USE ONLY

<input type="checkbox"/> APPROVED	COMMENTS: _____
<input type="checkbox"/> DISAPPROVED	_____
Authorized Signature _____ Date _____	

NEBRASKA DEPARTMENT OF REVENUE – White and Canary Copies

6-031-1967 Rev. 9-2003 Supersedes 6-031-1967 Rev. 9-1997

INSTRUCTIONS

WHO MAY FILE. Any lessor of motor vehicles registered for operation upon Nebraska highways and leased for a period of one year or more in Nebraska may elect to pay the Nebraska and local option sales or use tax on the cost of all vehicles, in lieu of collecting and remitting Nebraska sales tax upon the gross lease receipts.

The lessor's option to use this alternate method of taxation is applied for by filing this form and is effective only upon approval. It shall remain in effect for a period of not less than two years.

WHEN AND WHERE TO FILE. This application may be filed at any time. Mail to the Nebraska Department of Revenue, Attention: Legal Services, P.O. Box 98923, Lincoln, Nebraska 68509-8923.

MOTOR VEHICLES. Motor vehicles includes automobiles, trucks, trailers, semitrailers, and truck-tractors, but does not include motorcycles.

LESSOR'S OPTION. Any person electing the lessor's option is required to pay the Nebraska and local option sales or use tax on all vehicles leased for periods of one year or more, except those vehicles leased to common or contract carriers who hold a valid Nebraska exemption certificate. The lease receipts from motor vehicles leased for one year or more are then not taxable. Motor vehicles leased for less than one year do not qualify for the lessor's option and sales or use tax must be collected on the lease receipts of these vehicles. Lessors who have received approval of the election and have motor vehicles leased for periods of both less than one year and one year or more must segregate the taxable receipts from the nontaxable receipts in their records.

MOTOR VEHICLES UNDER AN EXISTING LEASE. A list of all motor vehicles currently under lease, with at least one year remaining on the existing lease, must be attached to this application. The list must include name, model, and year of the motor vehicle, the term of the lease, the fair market value of the vehicle as of the date of the application, and an indication of whether the lease is to a common or contract carrier who holds a valid Nebraska exemption certificate. The list must also state whether sales/use tax has been paid by the applicant on each motor vehicle listed.

PAYMENT OF TAX. If the Nebraska and local option sales or use tax has been paid, a copy of the Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicles and Trailer Sales, Form 6, must be retained with your records.

If the Nebraska and local option sales or use tax has not been paid, the tax must be remitted to the county treasurer of the county in which the motor vehicle is registered within five days from receipt of approval of the lessor's option. The lessor of the motor vehicle is required to remit the local option sales or use tax based on the location address as designated on the application. If the address as designated on the application is within the boundaries of a city imposing a local option tax, the city sales or use tax must be paid.

If the motor vehicle is part of a Nebraska fleet of apportionable motor vehicles and the motor vehicle is registered under the International Registration Plan (IRP), the Nebraska and local option sales or use tax must be remitted to the Nebraska Department of Motor Vehicles within five days from receipt of approval of the lessor's option. The payment of any local option sales or use tax is based on the registered owner's address as determined under the International Registration Plan.

The lessor must contact the Nebraska Department of Revenue's Taxpayer Services and submit proof of payment of this tax. A current list of all leased vehicles must be maintained at all times.

The person electing the lessor's option must pay the tax on the purchase price when the motor vehicles are purchased, or on the fair market value when motor vehicles which have been leased for less than one year or motor vehicles which have been leased to a common or contract carrier are first leased for more than one year other than to a common or contract carrier.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the identification number assigned to you by the Nebraska Department of Revenue for any Nebraska tax program.

LINE 3. Enter the Nebraska county of business location. If there is more than one location within Nebraska, enter the location which is considered to be the principal location in Nebraska.

LINE 5. Do you currently have motor vehicles which are being leased? If yes, attach a list as described in this application.

AUTHORIZED SIGNATURE. This application must be signed by the owner, partner, corporate officer, or other individual authorized to sign by a power of attorney on file with the Nebraska Department of Revenue.